



Contact Information

Email: EPath@state.sd.us

Sales, Use and Contractors' Excise Tax Returns:

Phone 1.800.829.9188 Option 1

Email: bustax@state.sd.us

911 Emergency Surcharge Returns:

Phone 1.800.829.9188 Option 1

Email: dor.911@state.sd.us

Motor Fuel Returns:

Phone 605.773.4109

Bank Franchise Tax (Special Taxes)

Phone 1.800-829-9188 Option 2

Access Make a Payment at:
<http://dor.sd.gov>
or <http://sd.gov/epath>

File and Pay at:
<http://sd.gov/epath>

File Return/Payment

- File a Return – Use this to file a return for any reporting period listed under this option
- Amend a Return – Use this to amend a previously filed return for any reporting period (for information see the Help for Amending a Return.)
- Edit a Saved Return – Use this to complete and submit a return you started but did not finish.

1. Select **File or Amend Return/Payment** from the EPath Main Menu.

From this option you may file the original return or an amended return and submit a payment.

Main Menu >

File and/or pay taxes.

- ▶ [File or Amend Return/Payment](#) ⓘ
- ▶ [Payment Only](#) ⓘ
- ▶ [Upload Additional Documentation](#) ⓘ

Select an account function to perform.

- ▶ [Add/Edit User Accounts](#) ⓘ
- ▶ [Change Profile](#) ⓘ
- ▶ [Cancel Licenses](#)
- ▶ [Add a License](#)

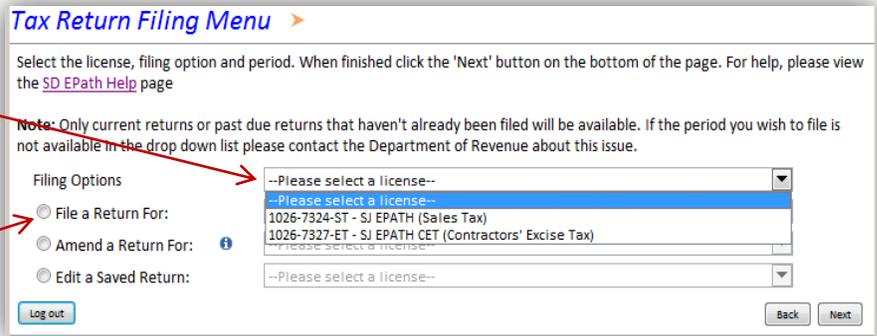
View History.

- ▶ [View Account Activity](#) ⓘ
- ▶ [View/Edit Pending Electronic Payments](#) ⓘ
- ▶ [View Pending Items](#) ⓘ
- ▶ [View Deleted Electronic Payments](#) ⓘ

Log out

2. Select the license number.
Use the drop down box to display all licenses in your EPath account.

3. Select File a Return, Edit a Saved Return, or Amend a Return.



Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page. For help, please view the [SD EPath Help](#) page

Note: Only current returns or past due returns that haven't already been filed will be available. If the period you wish to file is not available in the drop down list please contact the Department of Revenue about this issue.

Filing Options

File a Return For:
 Amend a Return For: ⓘ
 Edit a Saved Return:

--Please select a license--
 --Please select a license--
 1026-7324-ST - SJ EPATH (Sales Tax)
 1026-7327-ET - SJ EPATH CET (Contractors' Excise Tax)
 --Please select a license--

Log out Back Next

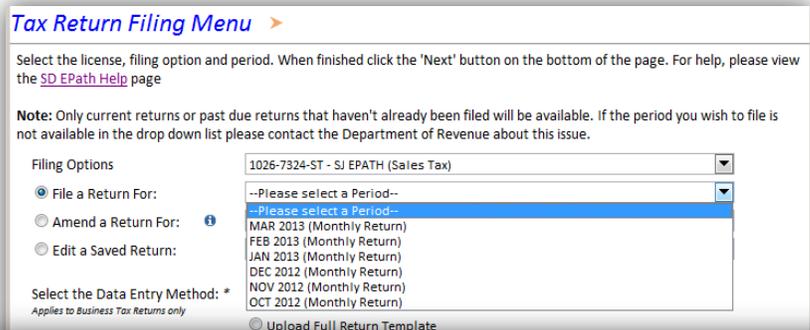
Edit a Saved Return – All returns started, but not submitted, will show in the drop down box.

When you open a return, it is automatically saved. If you do not complete and submit the return, you may access it through Edit a Saved Return. You may change, delete, or add information necessary to complete the return and payment.

File a Return – All returns due or past due will show in the drop down box.

4. Select the reporting period to file.

All returns are automatically saved.



Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page. For help, please view the [SD EPath Help](#) page

Note: Only current returns or past due returns that haven't already been filed will be available. If the period you wish to file is not available in the drop down list please contact the Department of Revenue about this issue.

Filing Options

File a Return For:
 Amend a Return For: ⓘ
 Edit a Saved Return:

1026-7324-ST - SJ EPATH (Sales Tax)
 --Please select a Period--
 --Please select a Period--
 MAR 2013 (Monthly Return)
 FEB 2013 (Monthly Return)
 JAN 2013 (Monthly Return)
 DEC 2012 (Monthly Return)
 NOV 2012 (Monthly Return)
 OCT 2012 (Monthly Return)

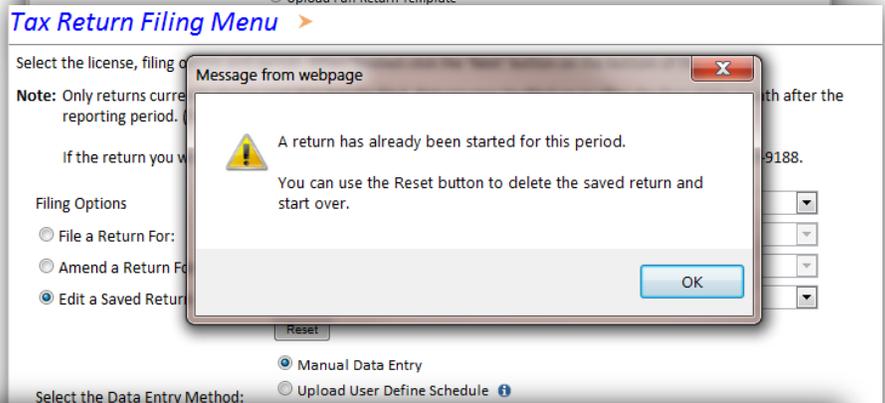
Select the Data Entry Method: *
Applies to Business Tax Returns only

Upload Full Return Template

If you select a return that was previously started, but not submitted, you are given an option to “Reset” the return, which means all previously entered amounts will be removed.

To Reset, or remove any previously entered data, Click OK, Click Reset, Click OK, then select File a Return and select the return.

To continue with the return as previously started click okay, select the Data Entry Method, and click Next.



Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page. For help, please view the [SD EPath Help](#) page

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

Filing Options

File a Return For:
 Amend a Return For: ⓘ
 Edit a Saved Return:

1026-7326-ST - NEW ST (Sales Tax)
 --Please select a Period--
 --Please select a Period--
 MAY 2013 - Original Return

Reset

Manual Data Entry
 Upload User Define Schedule ⓘ

Select the Data Entry Method:

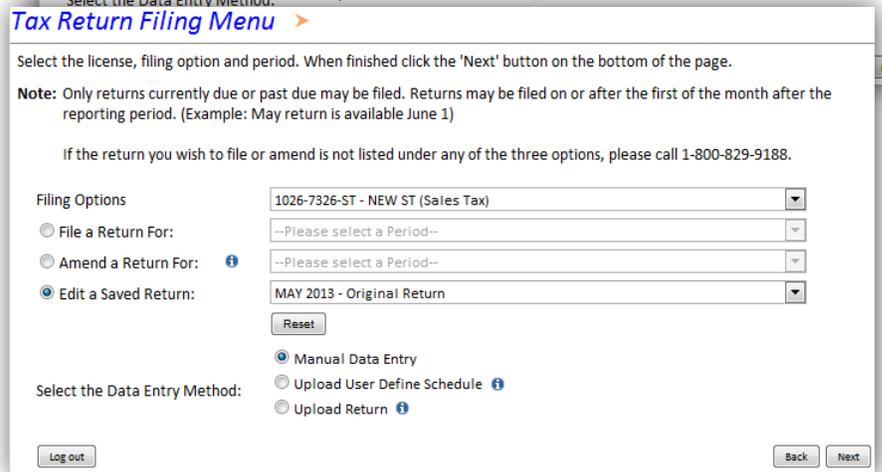
Log out Back Next

Message from webpage

A return has already been started for this period.

You can use the Reset button to delete the saved return and start over.

OK



Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

Filing Options

File a Return For:
 Amend a Return For: ⓘ
 Edit a Saved Return:

1026-7326-ST - NEW ST (Sales Tax)
 --Please select a Period--
 --Please select a Period--
 MAY 2013 - Original Return

Reset

Manual Data Entry
 Upload User Define Schedule ⓘ
 Upload Return ⓘ

Select the Data Entry Method:

Log out Back Next

5. Select the Data Entry Method.

- ▶ Sales, Use, and Contractors' Excise Tax:
 - Manual Data Entry – you type in all information on the return
 - Upload User Define Schedule – use a .csv or .txt file to upload data on the return that contain that uses a “Code” such as the special jurisdiction tax or city taxes. You will manually enter date for gross sales, use tax and deductions.
 - Upload Return – Use a template provided by the Department to upload the entire return or any part of the return, manually enter any data that is not included in the upload.

See EPath Help Guides for Upload instructions.

- ▶ MOTOR FUEL: - Upload File Containing Data or Manual Data Entry
- ▶ 911 Emergency Surcharge licenses - Select Next, an upload option for E9 licenses is provided for the 911 Emergency Surcharge data on the next page.

6. Enter Return Data for Sales, Use and Contractors Excise tax returns

No receipts to report? Click No after the question “Do you have anything to report for this period?” then click next. You will go directly to the return summary page, click next and enter your password to submit a return indicating “0” receipts. If the return is filed late, you may have a penalty charge, if so the penalty will show on the summary and you will be asked for payment information prior to submitting the return.

Filing Activity	
If you have nothing to report on this return select 'No', then select 'Next'	
Do you have anything to report for this period? <input checked="" type="radio"/> Yes <input type="radio"/> No	
A. Sales & Use Tax	Amount

Section A. Sales and Use Tax

If you have Special Jurisdiction taxable receipts to report - see the Help Guides for Special Jurisdiction Reporting. If you uncheck the Special Jurisdiction box #4, all amounts will be removed from the special jurisdiction taxable column.

Tax amounts are calculated for you.

- Calculate will calculate and display the tax due amounts.
- Next – will calculate and go to the next screen.

Line 5 is Line 1 plus line 2 minus line 3 minus all amounts reported under the Special Jurisdiction listings.

Line 6 is a total of the tax due for Special Jurisdiction Reporting plus Line 5.

Sales and Use Tax Return > FILING DEC 2012 RETURN FOR: 1026-7324-ST

Main Menu Logout		Sales and Use Tax																																																										
A. State Sales Tax B. City Tax C. Other Tax Return Summary Payment Method Make Payment Verify Info		<table border="1"> <tr> <th colspan="2">Filing Activity</th> </tr> <tr> <td colspan="2">If you have nothing to report on this return select 'No', then select 'Next'</td> </tr> <tr> <td colspan="2">Do you have anything to report for this period? <input checked="" type="radio"/> Yes <input type="radio"/> No</td> </tr> <tr> <th>A. Sales & Use Tax</th> <th>Amount</th> </tr> <tr> <td>1. Gross Sales</td> <td>100,000.00</td> </tr> <tr> <td>2. Use Taxable</td> <td>7,000.00</td> </tr> <tr> <td>3. Non-Taxable Sales</td> <td>3,000.00</td> </tr> <tr> <td colspan="2">4. <input checked="" type="checkbox"/> Do you have taxable amounts to report for Special Jurisdictions (Indian Country including Reservations)?</td> </tr> <tr> <th>Special Jurisdiction Reporting</th> <th>Taxable</th> <th>Code</th> <th>Rate</th> <th>Tax Due</th> </tr> <tr> <td>Cheyenne-ST</td> <td>20,000.00</td> <td>408-4</td> <td>4.00%</td> <td>\$800.00</td> </tr> <tr> <td>Crow Creek-ST</td> <td>0.00</td> <td>417-4</td> <td>4.00%</td> <td>\$0.00</td> </tr> <tr> <td>Oglala (Pine Ridge)-ST</td> <td>0.00</td> <td>411-4</td> <td>4.00%</td> <td>\$0.00</td> </tr> <tr> <td>Rosebud-ST</td> <td>0.00</td> <td>412-4</td> <td>4.00%</td> <td>\$0.00</td> </tr> <tr> <td>Standing Rock-ST</td> <td>0.00</td> <td>413-4</td> <td>4.00%</td> <td>\$0.00</td> </tr> <tr> <td>5. State Sales and Use Tax</td> <td>\$84,000.00</td> <td>4.00%</td> <td></td> <td>\$3,360.00</td> </tr> <tr> <td>6. Total Sales and Use Tax Due</td> <td></td> <td></td> <td></td> <td>\$4,160.00</td> </tr> </table>			Filing Activity		If you have nothing to report on this return select 'No', then select 'Next'		Do you have anything to report for this period? <input checked="" type="radio"/> Yes <input type="radio"/> No		A. Sales & Use Tax	Amount	1. Gross Sales	100,000.00	2. Use Taxable	7,000.00	3. Non-Taxable Sales	3,000.00	4. <input checked="" type="checkbox"/> Do you have taxable amounts to report for Special Jurisdictions (Indian Country including Reservations)?		Special Jurisdiction Reporting	Taxable	Code	Rate	Tax Due	Cheyenne-ST	20,000.00	408-4	4.00%	\$800.00	Crow Creek-ST	0.00	417-4	4.00%	\$0.00	Oglala (Pine Ridge)-ST	0.00	411-4	4.00%	\$0.00	Rosebud-ST	0.00	412-4	4.00%	\$0.00	Standing Rock-ST	0.00	413-4	4.00%	\$0.00	5. State Sales and Use Tax	\$84,000.00	4.00%		\$3,360.00	6. Total Sales and Use Tax Due				\$4,160.00
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		<input type="button" value="Calculate"/> <input type="button" value="Back"/> <input type="button" value="Next"/>																																																										

B. City Tax

All cities reported on your last return will be displayed on the current return.

If your city is not listed you may add the city by:

- Typing the city name in the Add a City box,
- Use the drop down list to select your city, or
- Entering the first 3 digits of the city code in the Add a City box

Enter the taxable amounts and click Add. The city and tax amounts will display in the city schedule.

If you Uncheck the Municipal Gross Receipts box all amounts entered under the Municipal Gross Receipts Taxable will be removed.

If you do not want the city displayed in the future, click the box to the right of the city name and click remove. You may remove multiple cities at a time.

C. Tourism/Other Taxes

Enter taxable amounts for tourism and other taxes, and click next.

If you do not owe tourism or other taxes, click next to go to the return Summary.

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[A. State Sales Tax](#)
[B. City Tax >](#)
[C. Other Tax](#)
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[Verify Info](#)

City Taxes

B. City Taxes

Do you also have Municipal Gross Receipts to report? ⓘ

Add a City ⓘ City Sales and Use Taxable ⓘ Municipal Gross Receipts Taxable ⓘ

City	City Sales and Use Taxable ⓘ			Municipal Gross Receipts Taxable ⓘ			Tax Due
	Taxable	Code	Rate	Taxable	Code	Rate	
<input checked="" type="checkbox"/> Mission		239-2	2.00%				\$0.00
<input type="checkbox"/> Pierre	5000	284-2	2.00%	5,000.00	284-1	1.00%	\$50.00
<input checked="" type="checkbox"/> Rapid City		298-2	2.00%		298-1	1.00%	\$0.00
<input type="button" value="Remove"/> ⓘ							Total City Tax Due: \$50.00

If you owe Municipal Gross Receipts Tax, Check this Box. This will display the MGRT rate for each

Return Summary

This display all amounts reported on the return. If any amounts are wrong, select the section to change from the side menu or use the back button to go back and correct.

Payment Method

Select Payment Method and Enter Payment Information

See Help for Payments

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[Logout](#)

[A. Excise Tax](#)
[B. Sales & Use Tax](#)
[C. City Tax](#)
[Return Summary](#)
[Payment Method >](#)
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FILING JUN 2014 RETURN FOR: 1011-0388-ET

Payment Method >

Select the Payment Method you will be using

ACH Debit ⓘ

ACH Credit ⓘ

Credit Card

A non-refundable convenience fee of 2.45% will apply if you pay by credit card.
Credit Card payments are processed by Elavon Inc. You will be taken to Elavon's site to enter your credit card information after you submit your return.

No Payment at this time. (Interest will apply to late payments.)
Please [click here](#) to print a Payment Coupon to send with your payment if mailing your payment to the Department.

Verify Info and Submit Return

You can view the full return in PDF format before and after you submit the return.

To view and print click "View/Print Full Return".

To submit a return: Enter your Login Password on the Verify Information page under the Filing Agreement. When submitted a confirmation page will displayed. Print the confirmation page for your records.

Verify Information >

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[A. State Sales Tax](#)
[B. City Tax](#)
[C. Other Tax](#)
[Return Summary](#)
[Payment Method](#)
[Make Payment](#)
[Verify Info](#)

Please verify your Return information. Use the 'Back' button or select a link from the side menu to go to the appropriate page to fix the errors.
To submit your Return read the 'Filing Agreement', enter your login password, and click the 'Submit' button.

Return Information			
License:	1026-7324-ST	Period:	12/2012
Name:	ST HISTORY	Due Date:	1/24/2013
File Code:	Non-Filer	Return Type:	ST - Original
		Total Tax Due:	\$4,318.50
		Interest/Penalty:	\$701.75
		Total Due:	\$5,020.25
		Payment Type:	ACH Debit

[View/Print Full Return](#)

Payment Information	
Payment Type:	Checking
Payment Date:	7/5/2013
Routing Number:	*****0000
Bank Account:	*****
Amount:	\$5,020.25

Filing Agreement

By rekeying my login password I declare and affirm under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that by submitting this return electronically it is my intention to have the South Dakota Department of Revenue accept it as filed.

Login Password:

Confirmation Information

Confirmation	
Confirmation Number:	1154116645002461
Date Submitted:	Jun 26, 2013 3:41 PM

Return	
License:	1026-7324-ST
Period:	12/2012
Return Type:	ST - Original
Return Due Date:	Jan 24, 2013
Total Amount Due:	\$5,020.25
View/Print Full Return	

Payment	
ACH Debit – The Department will withdraw \$5,020.25 from your account on Jul 05, 2013	
License:	1026-7324-ST
Payment Date:	7/5/2013
Account Type:	Checking
Bank Account Number:	*****
Routing Number:	*****0000
Payment Amount:	\$5,020.25

Printed return from Confirmation Page

Sales & Use Tax Return

1026-7324-ST
ST HISTORY
EPATH EXAMPLES
445 E CAPITOL AVE
PIERRE, SD 57501-3100
Confirmation Number: 1154116645002461

Reporting Period: 12/2012
Return Due: 01/24/2013

A. Sales and Use Tax		Rate	Tax Due
1. Gross Sales			\$100,000.00
2. Use Taxable			\$7,000.00
3. Non-Taxable Sales			\$3,000.00
4. Special Jurisdictions (Indian Country, Reservations)			
Cheyenne	\$20,000.00	4.00%	\$800.00
5. State Sales and Use Tax	\$84,000.00	4.00%	\$3,360.00

B. City Tax		Taxable	Code	Rate	Taxable	Code	Rate	Tax Due
City								
Eureka	\$200.00	115-2	2.00%					\$4.00
Pierre	\$5,000.00	284-2	2.00%	\$5,000.00	284-1	1.00%		\$150.00
Total City Tax Due								\$154.00

C. Tourism Tax		Rate	Tax Due
D. Other Taxes			
Motor Vehicle Leasing	\$100.00	4.50%	\$4.50

E. Totals		Tax Due
Total Tax Due		\$4,318.50
Interest		\$269.90
Penalty		\$431.85
Total Due		\$5,020.25